

# Application for Obsolete Property Rehabilitation Exemption Certificate

This form is issued as provided by P.A. 146 of 2000. Filing of this form is voluntary. This application should be filed after the district is established. This project will not receive tax benefits until approved by the State Tax Commission. Applications received after October 31 may not be acted upon in the current year. This application is subject to audit by the State Tax Commission.

**INSTRUCTIONS:** File the original and one copy of this form and the required attachments with the clerk of the local government unit. (The State Tax Commission requires one copy of the Application and the Resolution. The original is retained by the clerk.) Please see State Tax Commission Bulletin 9 of 2000 for more information about the Obsolete Property Rehabilitation Exemption. The following must be provided to the local government unit as attachments to this application: (a) General description of the obsolete facility; (b) General description of the proposed use of the rehabilitated facility, (c) Description of the general nature and extent of the rehabilitation to be undertaken, (d) A descriptive list of the fixed building equipment that will be a part of the rehabilitated facility, (e) A time schedule for undertaking and completing the rehabilitation of the facility, (f) A statement of the economic advantages expected from the exemption.

Applicant (Company) Name (applicant must be the OWNER of the facility)		
Company Mailing address (No. and street, P.O. Box, City, State, Zip code)		
Location of obsolete facility (No. and street, P.O. Box, City, State, Zip Code)		
City, Township, Village		County
Date of Commencement of Rehabilitation	Planned date of Completion of Rehabilitation	School District where facility is located (include school code)
Estimated Cost of Rehabilitation	Number of years exemption requested	Expected project likelihood (check all that apply):
Legal description of Obsolete Property		<input type="checkbox"/> Increase Commercial activity
		<input type="checkbox"/> Create employment
		<input type="checkbox"/> Retain employment
		<input type="checkbox"/> Prevent a loss of employment
		<input type="checkbox"/> Revitalize urban areas
		<input type="checkbox"/> Increase number of residents in the community in which the facility is situated
		Indicate the number of jobs to be retained or created as a result of rehabilitating the facility, including expected construction employment _____
The State Treasurer may exclude from the specific tax up to 1/2 of the mills levied for local school operating purposes and for the State Education Tax. Check the following box if you wish to be considered for this exclusion. <input type="checkbox"/>		

## APPLICANT'S CERTIFICATION

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all of the information is truly descriptive of the property for which this application is being submitted. Further, the undersigned is aware that, if any statement or information provided is untrue, the exemption provided by P.A. 146 of 2000 may be in jeopardy.

**The applicant certifies that this application relates to a rehabilitation program that, when completed, constitutes a rehabilitated facility, as defined by P.A. 146 of 2000 and that the rehabilitation of the facility would not be undertaken without the applicant's receipt of the exemption certificate.**

It is further certified that the undersigned is familiar with the provisions of P.A. 146 of 2000, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Obsolete Property Rehabilitation Exemption Certificate by the State Tax Commission.

Contact person name	Title	Telephone Number
Mailing Address		
Company Officer name	Title	Telephone Number
Signature	Telephone Number	

## LOCAL GOVERNMENT UNIT CLERK CERTIFICATION

Clerk must also complete Parts 1-3 on Page 2.

Signature	Date application received
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## FOR STATE TAX COMMISSION USE

Application Number	Date Received
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## LOCAL GOVERNMENT ACTION

This section is to be completed by the clerk of the local governing unit before submitting the application to the State Tax Commission. Include a copy of the resolution which approves the application.

### PART 1: ACTION TAKEN

Action Date: \_\_\_\_\_

☐ Exemption Approved for \_\_\_\_\_ Years, ending December 31, \_\_\_\_\_ (not to exceed 12 years)

☐ Disapproved

### PART 2: RESOLUTIONS

☐ A statement that the local unit is a Qualified Local Governmental Unit.

☐ A statement that the Obsolete Property Rehabilitation District was legally established including the date established and the date of hearing as provided by section 3 of P.A. 146 of 2000.

A statement indicating whether the taxable value of the property  
☐ proposed to be exempt plus the aggregate taxable value of property already exempt under P.A. 146 of 2000 and under P.A. 198 of 1974 (IFT's) exceeds 5% of the total taxable value of the unit.

☐ A statement of the factors, criteria and objectives, if any, necessary for extending the exemption, when the certificate is for less than 12 years.

☐ A statement that the application was approved at a public hearing as provided by section 4(2) of P.A. 146 of 2000 including the date of the hearing.

☐ A statement that the applicant is not delinquent in any taxes related to the facility.

If it exceeds 5% (see above), a statement that exceeding 5% will not  
☐ have the effect of substantially impeding the operating of the Qualified Local Governmental Unit or of impairing the financial soundness of an affected taxing unit.

☐ A statement that all of the items described on line 9 of the Application for Obsolete Property Rehabilitation Exemption Certificate have been provided to the Qualified Local Governmental Unit by the applicant.

☐ A statement that the application is for obsolete property as defined in section 2(h) of Public Act 146 of 2000.

☐ A statement that the commencement of the rehabilitation of the facility did not occur before the establishment of the Obsolete Property Rehabilitation District.

A statement that the application relates to a rehabilitation program that when completed constitutes a rehabilitated facility within the meaning of P.A. 146 of 2000 and that is situated within an Obsolete Property Rehabilitation District established in a Qualified Local Governmental Unit eligible under P.A. 146 of 2000 to establish such a district.  
☐

A statement that completion of the rehabilitated facility is calculated to, and will at the time of issuance of the certificate, have the reasonable likelihood to, increase commercial activity, create employment, retain employment, prevent a loss of employment, revitalize urban areas, or increase the number of residents in the community in which the facility is situated. The statement should indicate which of these the rehabilitation is likely to result in.  
☐

A statement that the rehabilitation includes improvements  
☐ aggregating 10% or more of the true cash value of the property at commencement of the rehabilitation as provided by section 2(l) of P.A. 146 of 2000.

☐ A statement of the period of time authorized by the Qualified Local Governmental Unit for completion of the rehabilitation.

### PART 3: ASSESSOR RECOMMENDATIONS

Current Taxable Value and State Equalized Value of obsolete properties

	Taxable Value	State Equalized Value (SEV)
Land		
Buildings		
Buildings on Leased Land		
Other Personal Property		
Year of Values		
Name of Local Government Body	Date of Action on application	

### CLERK CERTIFICATION

The undersigned clerk certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way. Further, the undersigned is aware that if any information provided is untrue, the exemption provided by P.A. 146 of 2000 may be in jeopardy.

Clerk Signature	Date	Telephone Number
Clerk's Mailing Address	City & State	Zip Code

**Mail completed Application and copy of Resolution to:**

State Tax Commission  
Michigan Department of Treasury  
P.O. Box 30471  
Lansing, Michigan 48909-7971

If you have any questions, call (517) 373-2408 or 373-3302.